

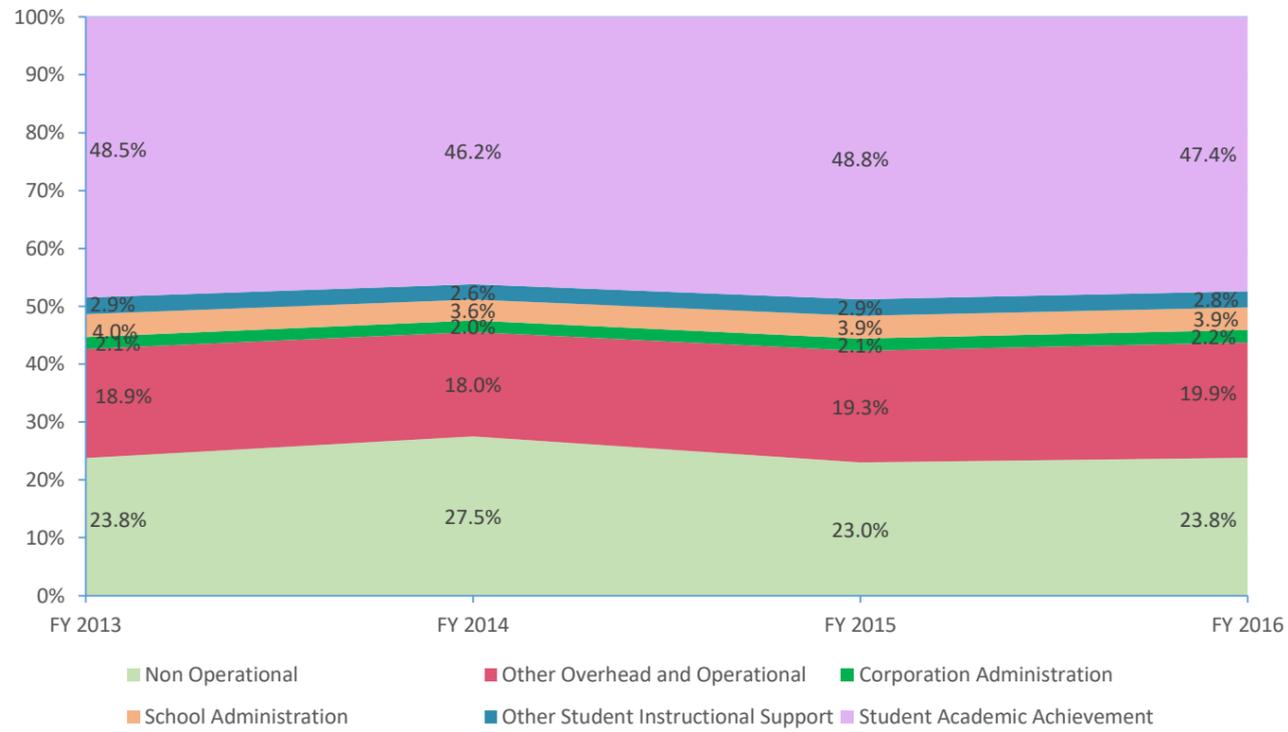
**School Corporation Expenditures by Account
Biannual Financial Report Data
Wa-Nee Community Schools (2285)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$17,101,800	51.2%	\$13,713,245	46.0%	\$15,544,795	48.5%	\$16,231,742	46.2%	\$16,286,924	48.8%	\$16,506,796	47.4%
Student Instructional Support	\$2,057,636	6.2%	\$1,914,487	6.4%	\$2,190,624	6.8%	\$2,202,499	6.3%	\$2,266,377	6.8%	\$2,329,179	6.7%
Total	\$19,159,435	57.4%	\$15,627,732	52.4%	\$17,735,419	55.3%	\$18,434,241	52.5%	\$18,553,301	55.6%	\$18,835,974	54.1%

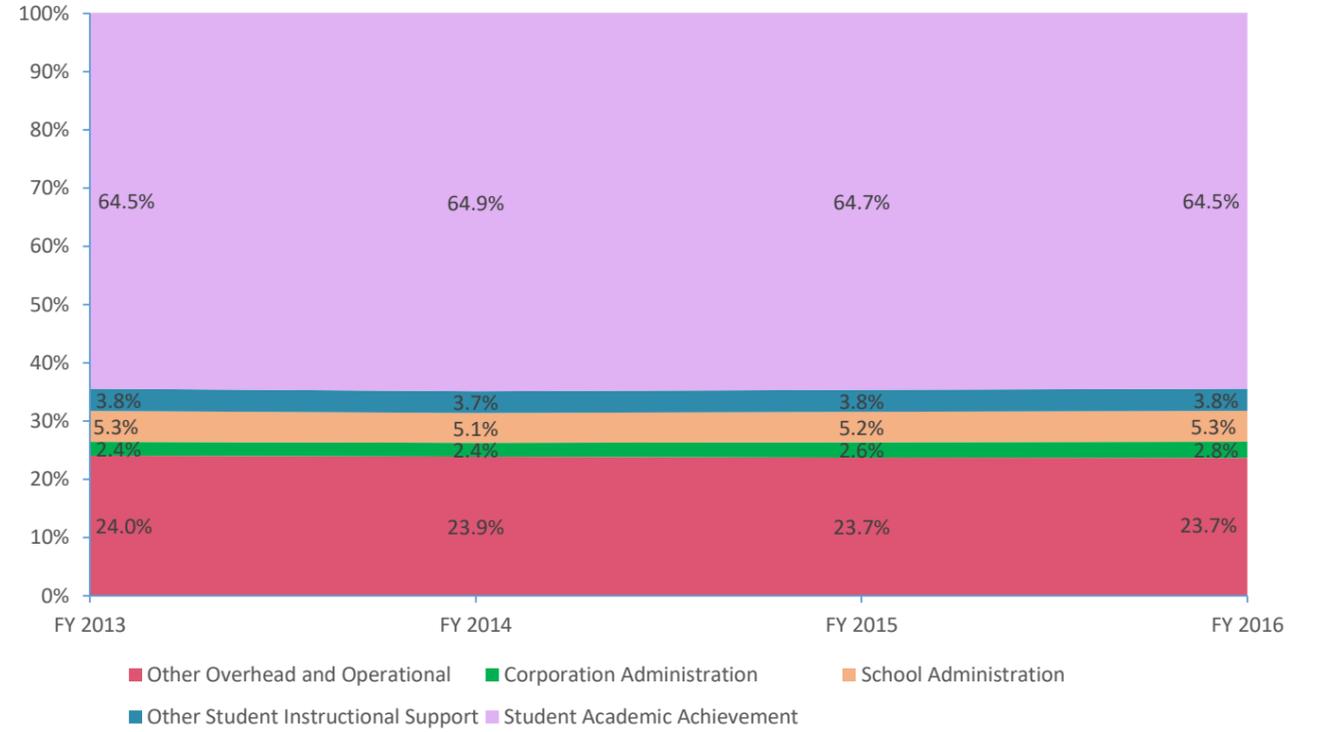
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,464,366	19.4%	\$6,513,087	21.8%	\$6,700,480	20.9%	\$7,039,619	20.0%	\$7,143,329	21.4%	\$7,689,896	22.1%
Non Operational	\$7,748,023	23.2%	\$7,702,171	25.8%	\$7,621,682	23.8%	\$9,669,535	27.5%	\$7,685,215	23.0%	\$8,295,205	23.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$14,212,389	42.6%	\$14,215,258	47.6%	\$14,322,162	44.7%	\$16,709,154	47.5%	\$14,828,544	44.4%	\$15,985,101	45.9%

Grand Total	\$33,371,824	\$29,842,990	\$32,057,582	\$35,143,395	\$33,381,844	\$34,821,075
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Wa-Nee Community Schools (2285)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$19,944	\$46,582	\$686,402	\$736,099	3590.8%	1480.2%	7.2%
11100	Regular Programs	Elementary	\$4,483,113	\$4,585,062	\$4,524,764	\$4,672,144	4.2%	1.9%	3.3%
11200	Regular Programs	Middle/Junior High	\$2,125,939	\$2,206,168	\$2,787,012	\$2,906,218	36.7%	31.7%	4.3%
11300	Regular Programs	High School	\$2,407,246	\$2,605,042	\$3,126,681	\$3,217,882	33.7%	23.5%	2.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$75,077	\$75,851	\$204,565	\$214,493	185.7%	182.8%	4.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$40,515	\$51,184	\$65,406	\$68,027	67.9%	32.9%	4.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$93,225	\$61,843	\$78,275	\$79,063	-15.2%	27.8%	1.0%
11510	Regular Programs	Vocational Education - Cooperative Education	\$875	\$13,402	\$0	\$0	-100.0%	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$59,543	\$61,878	\$218,843	\$185,218	211.1%	199.3%	-15.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$18,125	\$42,144	\$43,945	\$44,636	146.3%	5.9%	1.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$571,426	\$633,445	\$744,547	\$754,661	32.1%	19.1%	1.4%
12350	Special Programs	Physical Impairment - Homebound	\$1,437	\$20,480	\$17,185	\$17,623	1126.4%	-13.9%	2.6%
12410	Special Programs	Emotional Disabilities - Full Time	\$505,093	\$731,094	\$559,574	\$600,810	19.0%	-17.8%	7.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$21,506	\$27,322	\$24,041	\$28,051	30.4%	2.7%	16.7%
12610	Special Programs	Learning Disability	\$300,636	\$305,851	\$438,519	\$416,831	38.6%	36.3%	-4.9%
12710	Special Programs	Equal Opportunity At Risk	\$64,118	\$125,198	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$30,306	\$48,541	\$82,494	\$61,129	101.7%	25.9%	-25.9%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$9,694	\$0	\$0	\$0	-100.0%	NA	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$0	\$10,067	\$2,657	\$323	NA	-96.8%	-87.8%
14100	Summer School Programs	Elementary	\$1,848	\$20,796	\$10,906	\$14,823	702.1%	-28.7%	35.9%
14300	Summer School Programs	High School	\$81,632	\$33,212	\$20,981	\$4,156	-94.9%	-87.5%	-80.2%
16100	Remediation	Remediation Testing	\$17,943	\$14,849	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$24,804	\$39,498	\$35,278	\$36,114	45.6%	-8.6%	2.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$142,890	\$186,371	\$134,994	\$176,076	23.2%	-5.5%	30.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$843,860	\$1,090,047	\$1,210,000	\$1,130,000	33.9%	3.7%	-6.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$120,760	\$167,037	\$106,700	\$110,770	-8.3%	-33.7%	3.8%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$104,954	\$43,958	\$306,613	\$322,507	207.3%	633.7%	5.2%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$40,536	\$19,339	\$34,215	\$37,472	-7.6%	93.8%	9.5%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$6,480	\$1,883	\$0	\$0	-100.0%	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$258,328	\$249,294	\$260,305	\$287,564	11.3%	15.4%	10.5%
22220	Instruction	Library/Media Services - School Library	\$22,479	\$25,159	\$25,906	\$28,441	26.5%	13.0%	9.8%
22230	Instruction	Library/Media Services - Audiovisual	\$7,371	\$4,764	\$5,182	\$3,192	-56.7%	-33.0%	-38.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$87,769	\$33,434	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$4,932	\$1,280	\$6,717	NA	36.2%	424.8%
22400	Instruction	Academic Student Assessment	\$0	\$580	\$0	\$0	NA	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$68,666	\$71,834	NA	NA	4.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$232,075	\$126,939	\$460,986	\$273,920	18.0%	115.8%	-40.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$628,646	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$13,450,192	\$13,713,245	\$16,286,924	\$16,506,796	22.7%	20.4%	1.3%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$424,408	\$514,130	\$685,120	\$694,422	63.6%	35.1%	1.4%
21340	Students	Health Services - Nurse Services	\$141,123	\$167,966	\$168,620	\$172,145	22.0%	2.5%	2.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$1,734	\$50	\$206	NA	-88.1%	311.0%
21590	Students	Speech Path. & Audio. Serv. - Other	\$61,058	\$0	\$0	\$0	-100.0%	NA	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$635	\$1,394	NA	NA	119.5%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$79,883	\$89,928	\$98,481	\$101,966	27.6%	13.4%	3.5%
24100	School Administration	Office of The Principal	\$819,441	\$1,140,729	\$1,313,471	\$1,359,046	65.9%	19.1%	3.5%
Student Instructional Support Total			\$1,525,913	\$1,914,487	\$2,266,377	\$2,329,179	52.6%	21.7%	2.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$42,402	\$36,224	\$33,324	\$30,348	-28.4%	-16.2%	-8.9%
23150	General Administration	Board of Education - Legal Services	\$48,156	\$64,005	\$84,276	\$86,667	80.0%	35.4%	2.8%

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
23160	General Administration	Board of Education - Promotion Expenses	\$2,185	\$602	\$512	\$1,891	-13.5%	214.2%	269.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$162,375	\$207,454	\$220,190	\$227,221	39.9%	9.5%	3.2%
23220	General Administration	Executive Administration - Community Relations	\$4,882	\$3,995	\$3,326	\$80,060	1539.9%	1903.8%	2306.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$11,801	\$0	\$46	\$65	-99.4%	NA	41.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$2,000	\$0	NA	NA	-100.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$79,479	\$110,723	\$129,265	\$137,589	73.1%	24.3%	6.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$40,866	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$21,028	\$35,695	\$52,642	\$55,789	165.3%	56.3%	6.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$50,299	\$54,277	\$56,507	NA	12.3%	4.1%
25170	Central Services	Fiscal Services - Internal Auditing	\$2,375	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,187	\$18,133	\$55,286	\$6,214	-24.1%	-65.7%	-88.8%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$250	\$0	\$50	\$0	-100.0%	NA	-100.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$351	\$15,516	\$7,015	\$6,902	1868.9%	-55.5%	-1.6%
25196	Central Services	Fiscal Services - Other - Cash Change	\$900	\$0	\$0	\$0	-100.0%	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$5,032	\$4,036	\$2,112	\$4,152	-17.5%	2.9%	96.6%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$6,078	\$0	\$0	\$0	-100.0%	NA	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$125	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$8,106	\$6,810	\$8,062	\$8,230	1.5%	20.9%	2.1%
25890	Central Services	Other Technology Services	\$0	\$11,847	\$50,335	\$46,351	NA	291.2%	-7.9%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$0	\$2,126	NA	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$18,055	\$1,506	\$1,737	\$1,361	-92.5%	-9.6%	-21.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,703,255	\$2,108,961	\$1,927,299	\$1,916,058	12.5%	-9.1%	-0.6%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$46,140	\$55,953	\$57,603	\$58,731	27.3%	5.0%	2.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$396,422	\$507,578	\$818,126	\$882,664	122.7%	73.9%	7.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$383	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$14,615	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$800	\$1,440	\$6,166	\$41,161	5045.1%	2758.4%	567.6%
26700	Operation and Maintenance of Plant Services	Insurance	\$180,667	\$149,064	\$192,299	\$180,948	0.2%	21.4%	-5.9%
27010	Student Transportation	Service Area Direction	\$91,854	\$98,730	\$120,653	\$181,730	97.8%	84.1%	50.6%
27100	Student Transportation	Vehicle Operation	\$625,225	\$840,539	\$1,120,273	\$1,144,403	83.0%	36.2%	2.2%
27200	Student Transportation	Monitoring Services	\$109,339	\$102,077	\$63,790	\$63,773	-41.7%	-37.5%	0.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$349,364	\$482,804	\$383,571	\$292,753	-16.2%	-39.4%	-23.7%
27400	Student Transportation	Purchase of School Buses	\$493,138	\$393,633	\$374,535	\$819,340	66.1%	108.1%	118.8%
27500	Student Transportation	Insurance on Buses	\$13,444	\$1,288	\$41,464	\$44,257	229.2%	3336.1%	6.7%
27700	Student Transportation	Contracted Transportation Services	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$6,468	\$5,884	\$6,546	\$7,592	17.4%	29.0%	16.0%
27910	Student Transportation	Bus Driver Training	\$1,254	\$122	\$105	\$200	-84.1%	64.4%	90.5%
31100	Food Services Operations	Service Area Direction	\$44,114	\$55,134	\$54,317	\$54,555	23.7%	-1.1%	0.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$391,975	\$623,229	\$714,743	\$684,110	74.5%	9.8%	-4.3%
31400	Food Services Operations	Food Purchases	\$462,205	\$499,798	\$537,411	\$551,639	19.3%	10.4%	2.6%
31900	Food Services Operations	Other Food Services	\$19,963	\$19,881	\$19,970	\$14,510	-27.3%	-27.0%	-27.3%
Overhead and Operational Total			\$5,414,132	\$6,513,087	\$7,143,329	\$7,689,896	42.0%	18.1%	7.7%
Non Operational									
33200	Category not Specified	Community Recreation	\$12,446	\$11,253	\$9,287	\$23,071	85.4%	105.0%	148.4%
33300	Category not Specified	Civic Services	\$1,700	\$1,700	\$1,700	\$1,700	0.0%	0.0%	0.0%
33400	Category not Specified	Athletic Coaches	\$229,050	\$391,295	\$336,803	\$364,097	59.0%	-7.0%	8.1%
33910	Other Community Services	High School Band Uniforms	\$489	\$0	\$0	\$0	-100.0%	NA	NA
33930	Other Community Services	Latch Key Kid Program	\$16,857	\$16,892	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$2,191	\$6,018	\$10,246	\$7,177	227.5%	19.3%	-30.0%
41000	Category not Specified	Land Acquisition and Development	\$3,300	\$980	\$88,354	\$115,278	3393.3%	11663.0%	30.5%
43000	Category not Specified	Professional Services	\$232,500	\$3,468	\$0	\$0	-100.0%	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$410,840	\$397,549	\$1,088,734	\$1,843,493	348.7%	363.7%	69.3%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$350,000	\$424,586	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$4,600	\$946	\$153,914	\$65,695	1328.2%	6848.2%	-57.3%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$255,418	\$231,888	\$104,128	\$486,479	90.5%	109.8%	367.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$2,210	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$500,258	\$242,065	\$887,107	\$396,447	-20.8%	63.8%	-55.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$151,018	\$726	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$445,000	\$95,000	\$2,415,551	\$2,414,081	442.5%	2441.1%	-0.1%
52100	Interest on Debt	Bonds	\$178,955	\$62,579	\$11,392	\$186	-99.9%	-99.7%	-98.4%
52200	Interest on Debt	Temporary Loans	\$35,404	\$128,778	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$4,794,764	\$5,654,838	\$2,578,000	\$2,577,500	-46.2%	-54.4%	0.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$29,915	\$21,340	\$0	\$0	-100.0%	-100.0%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$2,270	\$0	\$0	NA	-100.0%	NA
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$6,000	\$0	\$0	NA	-100.0%	NA
60700	Category not Specified	Scholarships	\$1,000	\$2,000	\$0	\$0	-100.0%	-100.0%	NA
Non Operational Total			\$7,657,916	\$7,702,171	\$7,685,215	\$8,295,205	8.3%	7.7%	7.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$99,798	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$15,669	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$106,553	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,639	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$794,914	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$114,035	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$168,793	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$19,387	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$84,767	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$13,291	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$16,096	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$2,245	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$2,580,001	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$377,845	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$750,007	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$64,119	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,862	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$329	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$265	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$52	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$90,266	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$10,554	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,520	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,665	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$5,323,672	\$0	\$0	\$0	NA	NA	NA